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money develops from barter just as certainly and naturally as the frog does from the tadpole.

When the development of influence as a marketable commodity has become complete it will produce profound changes in our political life. To some extent, indeed, it will destroy democracy itself, for it will put all political power into the hands of money. Yet the theory I have propounded is evidently correct, for if not it would be impossible to account for the popular apathy about corruption in public life, and this theory can alone explain the fact that so little indignation is aroused by the abuse of official power and by the violation of the most sacred of all trusts.

A. LAWRENCE LOWELL.

A TAX ON TALES.

THANKS to International Copyright, much has been said about the duties of government towards authorship. It is now strongly felt that the reciprocal debt of authors to the State, and its vital part, the treasury, should be paid. "Protect the product of the brain," cry all the friends of letters. "By all means," is the response; "but," in the words of Pooh Bah, "*for a consideration.*"

Every civilized state recognizes the propriety of taxing whiskey and tobacco. Our day is bringing forth abundantly another product closely akin in its nature to these luxuries or necessities. Like them it is a product which may have a good or an evil effect upon consumers, and public policy demands its control by the State. Like them it promises large rewards to its producers, and generally enriches them in pleasure and pride if not in purse. Its production is growing at such a pace that no man can view it with unconcern. This product is the Short Story.

Its manufacture is limited apparently by no trammels of age, place, or previous condition of aptitude for writing. All persons, young and old, who can spell words of one syllable, and some who cannot, believe they can write stories. An enumeration of the tens of thousands in the land who at least once have tried their hand at it, is omitted from the census. Even more astonishing figures are lost in the passing over of those who are wont to say: "If I only had time I should write down that story of mine and send it to a magazine." Pitiful in comparison would be the numbers of the modest who suspect that their work might not succeed.

No figures, however, are necessary to prove the extent and vigor of this new growth. Two minutes at a railway news-stand are enough to convince the most skeptical. Every imaginable form of story, in periodical garb the most various, is represented. That the production of the short story has a positive economic standing is thus shown, for the supply is clearly ready to meet the demand. Is it not then a product to be counted among taxable commodities, and is not an overstrained treasury to benefit from the condition which confronts us? The question deserves the attention of tariff reformers who would sweep away at one stroke a bountiful source of revenue.

Let them, therefore, consider, first, how easily the tax could be imposed. The illicit and underhand production of tales is extremely slight. Nearly every one who writes a story talks about it. His neighbors know what he is doing, and, especially in small communities, the postmaster is in a position to do the government's work of collection, on either the first or the second passage of the manuscript through the mail. Writers of the more

secretive sort—the guinea-hens of literature, who make a mystery of their nest and eggs—could no more evade our present revenue officials than moonshiners or Havana smugglers. The obstacles to the effective imposition of the tax are hardly worth considering.

In determining the rates of taxation there might be difficulties, but they are far from insuperable. Practical legislators would ask at once, Shall the tax be specific or *ad valorem*, and, if *ad valorem*, who shall fix the value, the author or an official? The author would be torn by a desire on the one hand to estimate his work at the high value it assumes in his own eyes, and on the other by the motives of economy bidding him reduce the tax to a minimum. Recourse might reasonably be had to the agencies that have grown up with the growth of the product. The so-called Literary Bureaus, already established for the sale of manuscripts, publish a schedule of commissions which supplies a fair basis for the taxes the authors have already manifested their willingness to pay. Here is a specimen of one of these actual statements:

“ For reading any manuscript containing not more than 2,000 words, and giving a list of the periodicals to which it is best suited, 50 cents ; if the manuscript contains more than 2,000 words, 25 cents additional for each additional thousand words or fraction thereof will be charged.”

Building upon this material basis the scale might well be graded according to the nature of the stories. For example, a dialect tale of the first class, practically unreadable by nine men out of ten, ought to be worth more than a story in plain English, and should be taxed accordingly. A study in morbid psychology should yield more to the national treasury than a simple, old-fashioned love story. A line also might well be drawn between work of the realistic and the idealistic schools.

The producers themselves, if properly approached, might throw some light on the problem of valuations. Surely the assessors might expect some useful suggestions from such a business-like contributor to the magazines as the person who has been using letter-paper with the professional heading : “ Religious and Secular Song-Writing. Orders Promptly Filled.”

These are matters of minor detail, with which Congress is competent to deal. At the risk of appearing presumptuous, a leading clause for the bill which shall make taxation upon tales a fact may, by way of suggestion, be given :

“ On and after July 1, 1893, each and every short story written within the boundaries and jurisdiction of the United States shall be subject to an internal revenue tax ; said tax to be collected by the postmasters or revenue officials of each congressional district as the Board of Commissioners of Fiction—established as herein elsewhere provided for—shall determine ; the rates of said tax to fall between 10 and 25 cents per 1,000 words, the maximum rate being applicable to the most difficult dialect, the minimum to compositions by persons under sixteen years of age.”

It is confidently believed that these provisions would be for the public good. By their means government could impose a salutary check upon the production of inferior fiction, protect the people from the effects of over-indulgence, and reap a rich harvest from a flourishing, growing industry.

On broad economic grounds the scheme is upheld by the famous dictum of Adam Smith : “ Every tax ought to be levied at the time, or in the manner, in which it is most likely to be convenient for the contributor to pay it.” This statement convinces one of the great economist’s foreknowledge of our day. That very word *contributor* is prophetic of the magazine age. In the fresh flush of authorship the writer hands the proper official the small sum to be

recorded against his name as a Producer of Short Stories. When is it more likely to be convenient—nay, a pleasure—for him to pay his tax?

The constitutionality of the tax is beyond question. Tobacco and whisky establish ample precedent. Indeed, so much is to be said in favor of this new form of revenue and so little against it, that the plan is earnestly commended to the consideration of Congress early in its next session.

M. A. DE WOLFE HOWE, JR.

BISMARCK AND THE EMPEROR.

PREFACING any judgment that may be suggested under the heading of this article by the statement that no one at so great a distance, and not immediately connected with the Court at Berlin, can know the facts of the case, it is nevertheless possible and interesting to consider from past observed facts what bearing the action of Prince Bismarck, in or out of the Reichstag in its coming session, may have on German politics in the next year. The situation is a most singular one. An aged Prime Minister, meriting all the glory his country can give him, is in opposition not to the government, but to his Emperor—possibly with right on his side. While the Emperor, who has his own life to lead and his own views to stand by, has perhaps as much right on his side. The Minister is too powerful to be allowed to speak his mind freely, and too great to be forcibly silenced.

It may not be amiss to review briefly the events that have led up to the present peculiar situation. On the last day of December, 1888, Prince Bismarck, then Chancellor of the German Empire, Foreign Minister, and President of the Prussian Ministry, received a letter from Emperor William II. The young monarch, deplored the death of his father and grandfather, congratulated himself on still having by him the Iron Prince. "From the bottom of his heart" he desired the Chancellor's health and happiness, and he "prayed Heaven that he might long be permitted to work with him for the welfare and greatness of the Fatherland."

Through the year 1889 it became evident that the Chancellor and the Emperor had a difficult task before them. Both were strong-willed, the Emperor quite as strong-willed as the Chancellor. One was seventy years of age, full of experience and with nearly half a century of history behind him, which he had practically made; the other was scarcely thirty and with nothing behind him to show what qualities he had. One had the experience and ability to form policies of government and the other had the authority to enforce them. Two such men could not work together, if they believed in opposite policies.

As the year passed the Emperor showed his determination to take active part in the conduct of affairs. He dealt directly with Socialistic questions, showed a desire to examine into the Labor troubles, and favored a policy otherwise at variance with that of his Chancellor. Furthermore, he disapproved of Bismarck's persecution of Dr. Geffcken, and strongly objected when he heard of the Chancellor's plan to win over the Ultramontanes with the restoration of the Duke of Cumberland and the Guelph Fund. Similar incidents, that came to light from time to time during the year, showed a determination on the part of the Emperor to treat his Chancellor more as the president of his Council of Ministers than as a Prime Minister. He even issued orders and received reports directly to and from ministers in charge of the different departments, without consulting his Chancellor; all of which in Bismarck's opinion should have passed through his hands.